SENATE BILL No. 467

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-15-4.

Synopsis: Admissibility of appraisal reports. Provides that the Indiana board of tax review shall admit into evidence an appraisal report prepared by an appraiser, unless the appraisal report is ruled inadmissible on grounds other than hearsay.

Effective: July 1, 2015.

Schneider

January 14, 2015, read first time and referred to Committee on Tax & Fiscal Policy.



First Regular Session 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in this style type, and deletions will appear in this style type.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or *this style type* reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

SENATE BILL No. 467

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

SECTION 1. IC 6-1.1-15-4, AS AMENDED BY P.L.91-2014, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 4. (a) After receiving a petition for review which is filed under section 3 of this chapter, the Indiana board shall conduct a hearing at its earliest opportunity. The Indiana board may correct any errors that may have been made and adjust the assessment or exemption in accordance with the correction.

(b) If the Indiana board conducts a site inspection of the property as part of its review of the petition, the Indiana board shall give notice to all parties of the date and time of the site inspection. The Indiana board is not required to assess the property in question. The Indiana board shall give notice of the date fixed for the hearing, by mail, to the taxpayer and to the county assessor. The Indiana board shall give these notices at least thirty (30) days before the day fixed for the hearing unless the parties agree to a shorter period. With respect to a petition for review filed by a county assessor, the county board that made the



determination under review under this section may file an amicus
curiae brief in the review proceeding under this section. The expenses
incurred by the county board in filing the amicus curiae brief shall be
paid from the property reassessment fund under IC 6-1.1-4-27.5. The
executive of a taxing unit may file an amicus curiae brief in the review
proceeding under this section if the property whose assessment or
exemption is under appeal is subject to assessment by that taxing unit.

- (c) If a petition for review does not comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter, the Indiana board shall return the petition to the petitioner and include a notice describing the defect in the petition. The petitioner then has thirty (30) days from the date on the notice to cure the defect and file a corrected petition. The Indiana board shall deny a corrected petition for review if it does not substantially comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter.
- (d) After the hearing, the Indiana board shall give the taxpayer, the county assessor, and any entity that filed an amicus curiae brief:
 - (1) notice, by mail, of its final determination; and
 - (2) for parties entitled to appeal the final determination, notice of the procedures they must follow in order to obtain court review under section 5 of this chapter.
- (e) Except as provided in subsection (f), the Indiana board shall conduct a hearing not later than nine (9) months after a petition in proper form is filed with the Indiana board, excluding any time due to a delay reasonably caused by the petitioner.
- (f) With respect to an appeal of a real property assessment that takes effect on the assessment date on which a reassessment of real property takes effect under IC 6-1.1-4-4 or IC 6-1.1-4-4.2, the Indiana board shall conduct a hearing not later than one (1) year after a petition in proper form is filed with the Indiana board, excluding any time due to a delay reasonably caused by the petitioner.
- (g) Except as provided in subsection (h), the Indiana board shall make a determination not later than the later of:
 - (1) ninety (90) days after the hearing; or
 - (2) the date set in an extension order issued by the Indiana board.
- (h) With respect to an appeal of a real property assessment that takes effect on the assessment date on which a reassessment of real property takes effect under IC 6-1.1-4-4 or IC 6-1.1-4-4.2, the Indiana board shall make a determination not later than the later of:
 - (1) one hundred eighty (180) days after the hearing; or
 - (2) the date set in an extension order issued by the Indiana board.



I	(1) The Indiana board ma
2	under subsection (g) or (h)
3	days. If the Indiana board fai
4	time allowed by this section
5	(1) take no action and
6	determination; or
7	(2) petition for judicial
8	(j) A final determination
9	fact for all aspects of the dete
10	be accompanied by a concise
11	record to support the finding
12	upon the evidence on the r
13	officially noticed in the pro
14	preponderance of the evider
15	(k) The Indiana board ma
16	raised in the petition and the
17	the county board in supp
18	participating in the hearing
19	limitation. A party partic
20	subsection (a) is entitled to in
21	and admissible without regar
22	been introduced at a hearing
23	(1) The Indiana board ma
24	(1) to file not more tha
25	the hearing required ur
26	or summaries of staten
27	(2) to file not more than
28	of the hearing required
29	exhibits to be introduce
30	(m) A party to a proceedi
31	to all other parties to the
32	subsection (1) if the other pa
33	least ten (10) days before t
34	under subsection (1).
35	(n) The Indiana board
36	stipulation between the res
37	determination is based on a
38	property, the Indiana board
39	the permanent assessment
40	assessed valuation was dete
41	may:
42	(1) order that a final de

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- y not extend the final determination date by more than one hundred eighty (180) ils to make a final determination within the , the entity that initiated the petition may:
 - wait for the Indiana board to make a final
 - review under section 5 of this chapter.
- must include separately stated findings of ermination. Findings of ultimate fact must e statement of the underlying basic facts of ngs. Findings must be based exclusively record in the proceeding and on matters ceeding. Findings must be based upon a
- y limit the scope of the appeal to the issues e evaluation of the evidence presented to ort of those issues only if all parties required under subsection (a) agree to the ipating in the hearing required under ntroduce evidence that is otherwise proper rd to whether that evidence has previously g before the county board.
 - y require the parties to the appeal:
 - n five (5) business days before the date of nder subsection (a) documentary evidence nents of testimonial evidence; and
 - n fifteen (15) business days before the date under subsection (a) lists of witnesses and ed at the hearing.
- ing before the Indiana board shall provide proceeding the information described in arty requests the information in writing at the deadline for filing of the information
- may base its final determination on a spondent and the petitioner. If the final stipulated assessed valuation of tangible may order the placement of a notation on record of the tangible property that the rmined by stipulation. The Indiana board
 - final determination under this subsection has no



1	precedential value; or
2	(2) specify a limited precedential value of a final determination
3	under this subsection.
4	(o) If a party to a proceeding, or a party's authorized representative,
5	elects to receive any notice under this section by electronic mail, the
6	notice is considered effective in the same manner as if the notice had
7	been sent by United States mail, with postage prepaid, to the party's or
8	representative's mailing address of record.
9	(p) At a hearing under this section, the Indiana board shall
10	admit into evidence an appraisal report, prepared by an appraiser,
11	unless the appraisal report is ruled inadmissible on grounds

(p) At a hearing under this section, the Indiana board shall admit into evidence an appraisal report, prepared by an appraiser, unless the appraisal report is ruled inadmissible on grounds besides a hearsay objection. This exception to the hearsay rule shall not be construed to limit the discretion of the Indiana board, as trier of fact, to review the probative value of an appraisal report.

